

☐ RESIDENT  
☐ NONRESIDENT
**EMPLOYEE'S WITHHOLDING CERTIFICATE FOR GRAND RAPIDS INCOME TAX**

1. Print Full Name		Social Security No.		Office, Plant, Dept.		Employee Identification No	
2. Address, Number and Street		City, Township or Village where you reside				State	Postal Code
3. Place of Employment		City		Under 25 %	40%	60%	80% 100%
Print name of each city where you work for this employer and circle closest % of total earnings in each.		City		Under 25%	40%	60%	80% 100%
YOUR WITHHOLDING EXEMPTIONS	Check blocks which apply	4. Exemptions for yourself	<input type="checkbox"/> Regular exemption	<input type="checkbox"/> Additional exemption if 65 or over at end of year	<input type="checkbox"/> Additional Exemption if blind	Enter number of exemptions checked	
		5. Exemptions for your spouse	<input type="checkbox"/> Regular exemption	<input type="checkbox"/> Additional exemption if 65 or over at end of year	<input type="checkbox"/> Additional Exemption if blind	Enter number of exemptions checked	
EMPLOYEE: File this form with your employer. Otherwise he must withhold GRAND RAPIDS income tax from your earnings without exemption.		6. (a) Exemptions for your children:	Number	6. (b) Exemptions for your other dependents:	Number	Enter total of line 6 (a plus b)	
		7. Add the number of exemptions which you have claimed on line 4, 5 and 6 above and write the total					
I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief							
8. Date				Signature			

EMPLOYER: Keep this certificate with your records. If the information submitted by the employee is not believed to be true, correct and complete, the CITY INCOME TAX DEPARTMENT must be so advised. To answer residency questions call the Income Tax Department at (616) 456-3415.

SEE INSTRUCTIONS

Revised 12/2002

**INSTRUCTIONS FOR COMPLETING EMPLOYEE'S WITHHOLDING CERTIFICATE FOR GRAND RAPIDS INCOME TAX FORM GRW-4**

**GENERAL INSTRUCTIONS**—Check the box in the upper right hand corner to indicate your residency status and enter the requested data on lines 1 and 2.

**LINE 3 INSTRUCTIONS**—If you work for this employer in two or more cities or communities, print the names of the two Michigan cities or communities where you perform the greatest percentage of your work. Circle the closest percent of total earnings for work done or services rendered in each city or community listed. The estimated percent of total earnings from this employer for work done or services performed within taxing cities (Line 3) is for withholding purposes only. In determining final tax liability this estimate is subject to substantiation and audit.

**DEPENDENTS**—To qualify as your dependent (line 6), a person (a) must receive more than one-half of his or her support from you for the year, and (b) must have less than \$3,000 gross income during the year (except your child who is under 19 years of age or who is a full-time student under 24 years of age), and (c) must not be claimed as an exemption by such person's husband or wife, and (d) must be a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone (this does not apply to an alien child legally adopted by and living with a United States citizen abroad), and (e) must (1) have your home as his principal residence and be a member of your household for the entire year, or (2) be related to you as follows:

- Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law.
- Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law.
- Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, or sister-in-law.
- Your uncle, aunt, nephew, or niece (but only if related by blood).

**INCREASE IN EXEMPTIONS**—You should file a new certificate at any time if the number of your exemptions increases.

**DECREASE IN EXEMPTIONS**—

1. You must file a new certificate within 10 days if the number of exemptions previously claimed by you **DECREASES** for any of the following reasons:
  - (a) Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims their own exemption on a separate certificate.
  - (b) The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half of their support for the year.
  - (c) You find that a dependent for whom you claimed an exemption will receive \$3,000 or more of income of their own during the year.
2. **CHILD TURNS 19**—File a new certificate within 10 days of the start of the tax year in which your child, for whom you claimed exemption, turns 19 years of age or, if a full-time student, 24 years of age.
3. **DEATH OF SPOUSE OR DEPENDENT**—You must file a new certificate by December 1 of the year in which the death of your spouse or dependent for whom you claimed exemption occurs. (Death of a spouse or a dependent does not affect your withholding until the next year.)
4. **CHANGE OF RESIDENCE**—You must file a new certificate within 10 days after you change your residence from or to a taxing city.
5. **CHANGE IN EMPLOYMENT**—You must file a new certificate by December 1 each year if your estimate of the percentage of work done or services rendered in Grand Rapids (Line 3) will change for the ensuing year.

**EXTRA EXEMPTIONS**—Additional exemptions allowed for federal income tax purposes and claimed on Schedule A of federal Form W-4 are not allowed for Grand Rapids income tax purposes.

